

IN THE CIRCUIT COURT OF THE NINTH  
JUDICIAL CIRCUIT IN AND FOR ORANGE  
COUNTY, FLORIDA

CASE NO.: 2020-CA-005830

HOLDINGS M NORTH 4702, LLC, LUMBER  
M NORTH, LLC, and GRAYLAND M  
NORTH, LLC,

Plaintiffs,

vs.

RICK SINGH, as the Property Appraiser of  
Orange County, Florida; SCOTT RANDOLPH,  
as the Tax Collector of Orange County, Florida;  
and JIM ZINGALE, as the Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

COME NOW the Plaintiffs, HOLDINGS M NORTH 4702, LLC, LUMBER M NORTH, LLC, and GRAYLAND M NORTH, LLC, and sue the Defendants, RICK SINGH, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as their cause of action, would state as follows:

1. The Plaintiffs, HOLDINGS M NORTH 4702, LLC, LUMBER M NORTH, LLC, and GRAYLAND M NORTH, LLC (hereinafter "Plaintiffs"), own real property located in Orange County, Florida, consisting of one multifamily residential parcel known as M North, the valuation of which property for ad valorem tax purposes is the subject matter of this action.

2. The parcel is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number ("the subject property"): 09-23-29-9204-02-000.

3. The Defendant, RICK SINGH, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in his official capacity, and not individually.

4. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

5. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually.

6. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

7. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

8. Plaintiffs are now, and were on January 1, 2019, responsible for the property taxes on the subject property located in Orange County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 2 above.

9. The Orange County Value Adjustment Board issued its Final Decision on the subject property on April 14, 2020. This final decision was mailed on April 17, 2020.

10. This action has been timely filed, and all conditions precedent to the filing of this suit have been satisfied.

11. This is an action by Plaintiffs contesting the legality and validity of the 2019 ad valorem assessment (market value and assessed value) on the aforesaid tax parcel.

12. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiffs' parcel in accordance with Florida law.

13. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject property. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

14. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

15. The real property for which Plaintiffs are responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures, and all other improvements to land."

16. As of the filing of this action, the market value assigned to the subject property for 2019 is \$50,558,694. The assessed value assigned to the subject property for 2019 is \$49,813,447.

17. This assessment exceeds the just and fair market values of the subject property, is unlawful and/or invalid because:

- (a) Section 193.011 of the Florida Statutes was not properly or lawfully considered by the Property Appraiser;
- (b) The Property Appraiser has unlawfully, systematically, and intentionally substituted his own assessment policy instead of following the mandates of Section 193.011 of the Florida Statutes and the Florida Constitution with regard to valuing real property for ad valorem tax purposes;

- (c) The assessment is discriminatory in that the assessment is at a higher valuation than other taxable property of like class, nature, character, use, and condition located in Orange County, Florida;
- (d) The assessment is arbitrarily based on valuation practices which are different from the valuation practices generally applied to comparable property within the same class and within Orange County, Florida;
- (e) The assessment includes the value of certain intangible property, in violation of Article VII, Section 1(a) of the Florida Constitution; and/or
- (f) The method of assessment used by the Property Appraiser was unrealistic, unjust, excessive, arbitrary, and is in violation of the general laws of the State of Florida cited above and Article I, Section 4 and Article VII of the Florida Constitution, and violates the valuation methods and practices set forth in the Uniform Standards of Professional Appraisal Practice (USPAP).

18. As a result of the foregoing over-valuation, the 2019 market value and assessed value greatly exceeds the just value of the subject property, and the ad valorem taxes resulting therefrom substantially exceed the taxes which would have been levied on the subject property had it been properly assessed.

19. Plaintiffs have paid the taxes due on the subject property for 2019, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the

taxes to the Tax Collector on this parcel is attached hereto as Exhibit "A" and incorporated herein by this reference.

20. Plaintiffs have complied with all conditions precedent to the filing of this action.

WHEREFORE, the Plaintiffs, HOLDINGS M NORTH 4702, LLC, LUMBER M NORTH, LLC, and GRAYLAND M NORTH, LLC, respectfully pray for the Court to render a judgment decreeing (a) that the assessed value and market value of the subject property for 2019 exceeds just value and/or the subject property was unlawfully, unequally, and/or invalidly over-assessed for 2019; (b) that the Court establish and declare the lawful amount of the 2019 assessed value and market value or, in the alternative, that the Court remand this assessment to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (c) that the 2019 assessment and the resulting taxes be set aside to the extent the same exceeds the just or fair market value of the subject property; and (d) that the judgment further decree that Plaintiffs, HOLDINGS M NORTH 4702, LLC, LUMBER M NORTH, LLC, and GRAYLAND M NORTH, LLC, are entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment, and such tax refund shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, Plaintiffs, HOLDINGS M NORTH 4702, LLC, LUMBER M NORTH, LLC, and GRAYLAND M NORTH, LLC, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &  
sREED, P.A.

By: /s/ S. Brendan Lynch

S. Brendan Lynch  
Florida Bar No. 0048124  
215 North Eola Drive  
Post Office Box 2809

Orlando, Florida 32802-2809  
Phone: 407-418-6461  
Fax: 407-843-4444  
brendan.lynch@lowndes-law.com  
litcontrol@lowndes-law.com  
tracy.kennison@lowndes-law.com  
Counsel for Plaintiffs

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